IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 14TH AUGUST 2007 / 23RD SRAVANA 1929

WP(C).No. 24593 of 2007(C)

PETITIONER:

KUMARAKOM LAKE RESORT PVT. LTD.,
PALLICHIRA, KUMARAKOM NORTH, KOTTAYAM, REP. BY
ITS MANAGER (HRD), MR. A.V.GEORGE.

BY ADV. SRI.SAJI VARGHESE
SMT.MARIAM MATHAI

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER (WC),
OFFICE OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KOTTAYAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOTTAYAM.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOTTAYAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.24593 of 2007

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Dated this the 14th day of August, 2007.

JUDGMENT

Since petitioner has filed appeals against luxury tax assessment and since similar issues are decided by this court, W.P. is disposed of directing the appellate authority to consider the decision of this court in CASINO HOTEL's case and decide the appeals after hearing the petitioner. There will be stay against recovery of balance luxury tax till disposal of appeals on petitioner remitting rupees twenty lakhs within one month from now. It is open to the petitioner to produce documents during hearing of appeals. The petitioner will make payment to the first respondent within one month and recovery authority will withhold recovery proceedings till disposal of appeals on production of receipt.

C.N.RAMACHANDRAN NAIR
Judge

pms